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MISCELLANY.

Annual Meeting of the American Bar Association.—The annual meeting of the American Bar Association will be held at Montreal, Canada, on September 1st, 2d and 3d, 1913. The opening address of President, Frank B. Kellogg, of Minnesota, will be delivered on Monday, September 1st, at 10 a. m. in the Royal Victoria College (Assembly Hall).

The Right Honorable Richard Burdon Haldane, Viscount of Cloan, Lord High Chancellor of England, will deliver the annual address on Monday, September 1st, at 3 p. m., in the Princess Theatre. The Lord Chancellor will be introduced to the Association by the Honorable Edward Douglas White, Chief Justice of the Supreme Court of the United States, who will preside at this session.

The Honorable Charles J. Doherty, Minister of Justice and Attorney General for Canada, will tender on behalf of the Dominion Government a reception to the Lord High Chancellor and the President and Members of the American Bar Association in the Galleries of the Art Association on Monday evening, September 1st.

The reports of standing and special committees, to be printed and distributed in advance of the meeting, will be presented and discussed at the session of Tuesday, September 2d, at 10 a. m.

There will be a symposium on "The Struggle for Simplification of Legal Procedure" on Tuesday, September 2d, at 8 p. m. The subject will be considered under three sub-topics as follows:

(a) "Some Causes," by Hon. William C. Hook, of Kansas, Judge of the Federal Circuit Court of Appeals, Eighth Circuit.

(b) "Legal Procedure and Social Unrest," by Hon. N. Charles Burke, of Maryland, Judge of the Maryland Court of Appeals.

(c) "The Goal and Its Attainment," by Hon. William A. Blount, of Florida.

Hon. William Howard Taft, ex-President of the United States, will present a paper (the topic to be hereafter announced) on Wednesday, September 3d, at 10 a. m., in the Royal Victoria College (Assembly Hall).

The annual banquet of the Association will be given on Wednesday, September 3d, at 7 p. m., in the Rose Room of the Windsor Hotel. Hon. Elihu Root, Senator from New York, will preside. Maitre Labori, Bâtonnier of the Bar of the City of Paris, France, will respond to one of the toasts.

The headquarters of the Association will be at the Windsor Hotel. R. O. McMurtry, Esq. (c/o Brown, Montgomery & McMichael, Advocates, Dominion Express Building, Montreal), has kindly consented to take charge of reservations for members and delegates, who should indicate to him the time of arrival, the period for which rooms are desired and whether with or without bath; also how many

persons will occupy each room. Mr. McMurtry should likewise be informed as to preference of hotels. Many tourists visit Montreal at this season of the year and hotel reservations, therefore, should be made early.

Raising Residence Requirement for Divorce.—The recent amendment of the Nevada statutes by which the requirement of a residence by a plaintiff in an action for divorce is increased to one year, six months being the requirement heretofore, will undoubtedly do much to rid the courts of that state of undesirable divorce actions. This action of the legislature does not, however, remove in the slightest degree the necessity for uniform divorce laws. Any system of laws which offers an incentive, in the way of liberality, for persons to become domiciled in a jurisdiction for the purpose of bringing an action, is radically wrong. A touch here, and a touch there, do not take the place of uniformity. Of course some matters must be regulated in a different manner in one jurisdiction from that adopted in another, owing to the variation of local conditions, but this is not true in the case of divorce. Inasmuch as legislators have no personal interest in the matter, and no local sentiment is involved, it does not seem that it should be so difficult a matter to unify the divorce laws, and yet the proposition has been rather coldly received in spite of the strength of its supporters.—Law Notes, April, 1913.

Blood Money in Persia.—A Persian murderer may pay blood money in lieu of his own life. The manner in which this is calculated is one of the most complicated things about Persian law. A woman is worth only half a man, and so a man cannot be executed for the murder of a mere woman. A husband whose wife had been killed by his steward was obliged first to pay half the steward's blood price to the man's relations, and thus the steward, having been reduced to the value of half a man, equal to one whole woman, was legally executed.

From this principle it follows that a man who has killed two women can be condemned to death as equality is not infringed. If the murder of a woman be committed by several men the friends, upon whose initiative alone any proceedings can take place, can demand the death of but one of the murderers and always by paying the difference in the price of blood. On the same ground if two women murder a man the death of both can be demanded.

Evidently one could make a considerable fortune in Persia by getting one's men folk to be murdered by a woman apiece. Much the same plan is carried out in the case of minor injuries, with this curious addition—that the part of the body paid for is considered to be the property of the one who pays the blood money.—London Times.

Who Gets the Tips?—A case somewhat novel in character is that of *Zappas v. Roumeliote*, 137 Northwestern Reporter, 935. The plaintiff, a young Greek, who had just come to this country was employed by the defendant in his shoe-shining emporium. He worked under a salary contract and the wages agreed upon were paid him. During the two years of his service for the defendant, however, he was given tips by customers whose work he had done, and these daily tips the plaintiff turned over to the defendant each night. Knowing nothing of our customs, and not being able to understand our language, he did not know that the tips given to him were intended by the donors as gifts to him. This action was brought to recover such tips. Defendant interposed as a defense that there was an agreement between them that the tips should belong to defendant. The Supreme Court of Iowa holds that in the absence of an agreement tips belong to the employee, and that the burden of proving an agreement by an employee to pay them to his employer is on the employer. Since the jury found that there was no contract between the parties as to tips, and that they were personal gifts to the plaintiff, the court affirms a judgment for the plaintiff.—National Corporation Reporter, May 1st, 1913.

The Residence of a Corporation.—In other countries it is a vexed question of jurisprudence whether a corporation can have a residence outside the sovereignty of the State where it is incorporated: in England the Courts, characteristically, have brushed aside the juristic problems and decided that it is always a question of fact whether such a residence exists. As was said by Matthew, L. J., in *De Beers Consolidated Mines Ltd. v. Howe* (1905), the doctrine which confines the residence of a foreign corporation to the country in which it was constituted a juristic person has little substance in it: "The practice of business and of the law appears quite inconsistent with such a view." Accordingly in that case the Court of Appeal and the House of Lords held that a corporation is resident in England for the purposes of income-tax which has its center of administrative business in this country, wherever it may have been incorporated or registered. And this rule has recently been applied by the unanimous judgment of all the Courts to a foreign company which conducted its business out of the jurisdiction and which had devised every possible means to avoid the incidence of the English taxation, but so, in fact, as to leave the real control of its affairs in a Board of Directors residing in England. (*American Thread Company v. Joyce*.) The Company was incorporated in New Jersey and carried on its business of spinning thread and selling it mainly in the United States and Australia. Its ordinary meetings were held in New York, and the American Board of Directors had by the by-laws the appearance of a general control of the business. But

the English directors, who could hold extraordinary meetings in this country, in fact held all the stock and shares of the Company, either directly or through trustees in England, and further they had the exclusive power to determine any large questions of policy. The Commissioners of Income Tax, upon these facts, held that the actual administration of the affairs of the company was here, and assessed the corporation for income tax, under the first paragraph of Schedule D, on the whole of its profits wherever earned. And all the Courts in turn have upheld their action. The Company's appeal was dismissed because there was evidence on which the Commissioners could so find, and their finding on the question of fact could not be upset. And on the point of law the decision in *De Beers v. Howe* applied. As Lord Stowell said a century ago in a famous case on residence, the law looks to the fact and not to the fiction, and when the fact is clear it will not be affected by the fiction.—London Law Journal for April, 1913.

IN VACATION.

Unjust Suspicion.—"Did youse git anything?" whispered the burglar on guard as his pal emerged from the window. "Naw, de bloke wot lives here is a lawyer," replied the other in disgust. "Dat's hard luck," said the first; "did youse lose anything."—Ohio State Journal.

Justifiable Assault.—Judge—Why did you assault this man?

Organ Grinder—He abusa da monk, your hon.

Judge—What did he do?

Organ Grinder—He talka rough to da monk; he tella heem he looka like me.—Case and Comment.

Shortly before his death the late Chief Justice Fuller presided at a church conference. During the progress of a heated debate a member arose and began a tirade against universities and education, thanking God he had never been corrupted by contact with a college.

"Do I understand the speaker thanks God for his ignorance?" interrupted the Chief Justice.

"Well, yes," was the answer; "you can put it that way if you want to."

"All I have to say then," said the Chief Justice, in his sweetest musical tone, "is that the member has a good deal to thank God for."—Pathfinder.